

California Resident Income Tax Return 1997

FORM

540A

Use the California mailing label. If you do not have the label, please print.

Step 1 Name and Address

Your first name	Initial	Last name	Your social security number	Do Not Write In These Spaces
If joint return, spouse's first name	Initial	Last name	Spouse's social security number	
Present home address — number and street including PO Box or rural route			Apt. no.	
City, town or post office			State	
ZIP Code				

Step 2 Filing Status

Check only one.

- 1 ☐ Single
2 ☐ Married filing joint return (even if only one spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here _____
4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter child's name _____
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 _____

Step 3 Exemptions

Attach check or
money order and
Form 540-V here.

- 6 If your parent(s), or someone else, can claim you (or your spouse, if married) as a dependent on their tax return, even if that person chooses not to, check here ☐ 6
7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 7
8 Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2. 8
9 Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2. ☐ 9
10 Dependents: Enter name and relationship. Do not include yourself, your spouse or the person you listed on line 4.

_____. Enter the total number of dependents 10
11 Add line 7 through line 10. These are your total exemptions 11

Step 4 Taxable Income

Attach copy of your
Form(s) W-2, W-2G
and 1099-R here.

- 12 a State wages from your Form(s) W-2, box 17 ☐ 12a
12 b Federal adjusted gross income from your TeleFile Tax Record, line H; Form 1040EZ, line 4; Form 1040A, line 16; or Form 1040, line 32. If this amount is over \$100,000, STOP; you must file Form 540. 12b
13 Total California income adjustments. Enter the amount from Side 2, Part I, line 7 ☐ 13
14 Subtract line 13 from line 12b. This is your California adjusted gross income. See instructions ☐ 14
15 Enter the larger of your CA itemized deductions OR your CA standard deduction. See instructions ☐ 15
16 Subtract line 15 from line 14. This is your taxable income. If less than zero, enter -0-. 16
17 Tax. Use the tax table or tax rate schedules to find the tax on the amount shown on line 16 17
18 Exemption credits. If line 14 is less than: \$33,750 (single or head of household); \$45,000 (married filing joint or qualifying widow(er)); or \$22,500 (married filing separate), multiply \$68 by the amount on line 11. Otherwise, see instructions 18
23 Subtract line 18 from line 17. This is your total tax. If less than zero, enter -0-. ☐ 23

Step 5 Tax and Credits

Step 6 Overpaid Tax or Tax Due

- 24 California income tax withheld. See instructions ☐ 24
25 1997 CA estimated tax and payment with form FTB 3519 ☐ 25
27 Did either you or your spouse receive more than \$31,767 in wages in 1997? Yes. See instructions. No. Go to line 28 ☐ 27
28 Total payments and credits. Add line 24, line 25 and line 27. 28
29 Overpaid tax. If line 28 is more than line 23, subtract line 23 from line 28. 29
30 Enter the amount of line 29 you want applied to your 1998 estimated tax. ☐ 30
31 Overpaid tax available this year. Subtract line 30 from line 29. ☐ 31
32 Tax due. If line 28 is less than line 23, subtract line 28 from line 23. 32

Step 7 Refund or Amount You Owe

- 34 Total contributions. Enter amount from Side 2, Part II, line 11 ☐ 34
35 Subtract line 34 from line 31. Enter the result here and go to Side 2, Part III to sign your return. You have a REFUND or NO AMOUNT DUE ☐ 35
36 Add line 32 and line 34. Enter the result here and go to Side 2, Part III to sign your return. This is the AMOUNT YOU OWE ☐ 36
37 Underpayment of estimated tax. If form FTB 5805 is attached, check here ☐ 37
38 If you do not need California income tax forms mailed to you next year, check here. ☐ 38



Part I

California Income Adjustments

See instructions

1	State income tax refund adjustment (from Form 1040, line 10). See instructions	1	
2	Unemployment compensation adjustment (from federal TeleFile Tax Record, line D; Form 1040EZ, line 3; Form 1040A, line 12; or Form 1040, line 19). See instructions	2	
3	Social security benefits adjustment or tier 1 and tier 2 railroad retirement benefits adjustment. See instructions	3	
4	California nontaxable interest or dividend income adjustment. See instructions	4	
5	California IRA distributions adjustment. See instructions	5	
6	California pensions and annuities adjustment. See instructions	6	
7	Total California income adjustments. Add line 1 through line 6. Enter here and on Side 1, line 13	7	

Part II

Contributions

1	Contribution to California Seniors Special Fund. See instructions	◀ 47 ▶	1	
You may make a contribution of \$1 or more to the following funds:				
2	Alzheimer's Disease/Related Disorders Fund	◀ 48 ▶	2	00
3	California Fund for Senior Citizens	◀ 49 ▶	3	00
4	Rare and Endangered Species Preservation Program	◀ 50 ▶	4	00
5	State Children's Trust Fund for the Prevention of Child Abuse	◀ 51 ▶	5	00
6	California Breast Cancer Research Fund	◀ 52 ▶	6	00
7	California Firefighters' Memorial Fund	◀ 53 ▶	7	00
8	California Public School Library Protection Fund	◀ 54 ▶	8	00
9	D.A.R.E. California (Drug Abuse Resistance Education) Fund.	◀ 55 ▶	9	00
10	California Military Museum Fund	◀ 56 ▶	10	00
11	Total contributions. Add line 1 through line 10. Enter here and on Side 1, line 34		11	

Do not attach your federal return to this return.

Part III

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct and complete. **9**

Your signature _____ Spouse's signature (if filing joint, both must sign) _____ Daytime phone number _____

(| | | |) | | | + | | | | |

Sign Here

X _____ X _____ Date | | | | |

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) _____ Preparer's SSN/FEIN _____

It is unlawful to
forge a spouse's
signature.

Firm's name (or yours if self-employed) _____ Firm's address _____

Where to Mail Your Return

REFUND or NO AMOUNT DUE (Side 1, line 35):

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0000

AMOUNT DUE (Side 1, line 36):

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

- Make your check or money order payable to "Franchise Tax Board."
- Write your social security number and "1997 Form 540A" on your check or money order.
- Complete Form 540-V, Return Payment Voucher for Individuals.
- Attach check or money order and voucher to your Form 540A.

Due to a tax law change, renter's credit has been eliminated for 1997.
You may not claim the credit on your personal income tax return.

- Be sure to file your return by April 15, 1998.
- If you cannot file your return by April 15, 1998 and owe tax, be sure to complete form FTB 3519, Payment Voucher for Automatic Extension for Individuals, and pay the amount you owe by April 15, 1998 to avoid late payment penalties and interest.
- Do not attach a copy of your federal return.
- Use the preprinted label if you received one. If the information is not correct, make the necessary corrections in ink. If you did not receive a label, print your name, social security number and address in Step 1.